



NEW YORK  
REGIONAL OFFICE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
100 PEARL STREET, SUITE 20-100  
NEW YORK, NY 10004-2616

October 20, 2023

Via ECF

The Honorable Katherine Polk Failla, U.S.D.J.  
Thurgood Marshall United States Courthouse  
40 Foley Square  
New York, New York 10007

Re: *SEC v. Coinbase, Inc. and Coinbase Global, Inc.*, 23 Civ. 4738 (KPF)

Dear Judge Failla:

Plaintiff Securities and Exchange Commission ("SEC") respectfully submits this notice of supplemental authority in further support of the SEC's Opposition to Defendants' Motion for Judgment on the Pleadings (D.E. 69). On October 18, 2023, the United States Court of Appeals for the Fifth Circuit issued an opinion rejecting arguments that the Major Questions Doctrine barred the SEC action in that case. *Alliance for Fair Bd. Recruitment v. SEC*, 2023 WL 6862859, at \*17-19 (5th Cir. Oct. 18, 2023). That opinion is attached hereto as Exhibit A.

Respectfully submitted,

/s/ Peter A. Mancuso

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Peter A. Mancuso

*Counsel for Plaintiff  
Securities and Exchange Commission*

Cc: All counsel of record (by ECF)